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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re:	:
LEHMAN BROTHERS HOLDINGS INC., et al.,	Case No. 08-13555 (JMP)
Debtors.	(Jointly Administered)
	:
	Rel. ECF No. 25375
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CERTIFICATE OF SERVICE

I hereby certify that on February 15, 2012, I caused a true and complete copy of the “Objection of Golden State Tobacco Securitization Corporation to Plan Administrator’s Motion for Authority to Use Non-Cash Assets in Lieu of Available Cash as Reserves for Disputed Claims” [ECF No. 25375] to be filed and served on all persons receiving electronic notice in this case, as well as the following parties, which were served by the method indicated:

By Hand Delivery:

The Honorable James M. Peck
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